

HALL COUNTY BOARD OF EQUALIZATION MEETING  
FINAL ACTION JULY 22, 2005

CALL TO ORDER The meeting was called to order by Chairman Pamela Lancaster.

ROLL CALL Present on roll call were Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Bob Rye. Scott Arnold and Jim Eriksen were absent. Also present was County Assessor Jan Pelland and a representative from Great Plains Appraisal.

Lancaster requested to pull Protest #1933 Tim Garrison and #11 Mr. John Fay #1623 Johnson Cashway #1690 Jim Lewis

Discussion on calls that she received and other were informed of the process to file an appeal with TERC

Pulled all of the protests that were heard at the formal hearings and pulled the numbers that will have abstaining votes

And the numbers that were heard today

Total of 2270 those that were at the formal hearings  
#9 recommended no change

39 no change already received a change

40 new recommendation Cairo adjusted 73,469 lowered 23539

43 Kathryn Panker sale that board did not have honored 105,206 lower 62660 condition issues

53 Ron Miller no change

60 Maqrs Garey no change

62 no change castle estates water concerns his is smaller lot but that has been addressed

74 inspection lowered 35,464 low 41,425 condition

90 no change

91 no further change was lowered

113 Mark Peters no further change Dean street reversed the terc increase last year lower to 80,000

122 no further change

123 no additional change

124 no additional change

135 new 170571 additonal 16,311

136 no addional change

137 no additional change

147 home was condemned annot address the May storm some issues before that date  
dit 50% adjustment 43,205 on the home 31970 alda

193 no further adjustment

201 last person on East second street function issues 35,897 lower 12,345

205 no adjustment appriaial in 2001

208 inspeciton 68,733 lowered 12,905

244 pondersosa watter in the crawal space 10% 209285,000 22430 lower

255 no change

256 Lancaster new value used evidence and other property tht was protested  
equalization purposed 284,417 decrease 44,435 lower

264 changed the styles 134,372.00 difference 345.00

272 no change

273 no further change

306 no further change

317 no further change equalization study done

340 no change

343 no change

346 Gordon Coble lowe4red the asking price honored now 66,678 lowered 3,665

354 no further change Jan Anderson

357 no change

358 no change rental property

382 Ed Costello 821 Phoenis all sold 96.00 sq for and his is at 71.00 sq ft valued 72,000  
last year

403 403 no change 140 AC North of Cairo sandy soil special value 109.9 irrigated  
they are on at 1260 an AC  
404 For sale did not address this one  
405 duplx no change  
406 stated that there was a creek but the aerial photo does not show this 22 12 11  
have 27 ac dropped fro being wet

#### Tape 1 Side B

437 no change

440 no further change

451 additonj change 103894 lower 4830

479 new 134,729 lowe 297.100 adjusted for crawl space

480 additon change 123,484 lowered appraisal 7,020

481 no additional change

482 no change Mike Garrett requested the comps equalization study sales and  
equalization support the value

503 double wide home recommended no change 80 AC total 30 AC dry land farm hoe  
site and 35 AC pasture 14 AC of waste land is 49,546.00 home is fair quality had TERC  
increase last year revalued house and garage on the system make the same as last  
year

523 Elaine DeHarde recommended no change did a market study

538 no change affected by feed lot can make a % change for environmental issues

551 no change received homestead exemption

569 inspectio 43437 8505 lower

585 to 591 – 588 is the homestead recommended no change have already been  
changed

594 no change

623 did condition adjustm 78598 10,320

664 dean subdivision Sid Moe Jan stated that the pool was not assessed pool was 95%  
depre4iated in 1980 were on the cost approach and 1995 with the revaluation stared  
using the market approach. Only valuing the house and garage at 72.00 a sq ft comps  
sold for 84.00 and 92.00 12,500 off

673 no change

694 no change 222 gunbarrle road 72,000 incre4ase in one year pricing on system and the comps sold 77.00 and 113.00 and his is is at 86.80 sq ft special value

700 no further change

763 no change suggested a locational adjustment used 20% or 25% locational adjustment

766 no change

780 no change requested 127,500

784 no change

797 no change comps and slaes 48.00 and 74.00 sq ft

818 Laub 11 AC appraisal from 1998 2% time adjustment and that supports the value Has out buildings 8 bldgin and 2 grain bins 1740 sq ft home 34,263 on out buildigs hog buildings are 95% depreciated discussion on the out buildings one large hog bldg and one chief machine shed make adjustmen on the out buildings house is what went up 82,331 use new deprecation figure on the out buldings all at 34,000 take off 20,000

833 changed from retail to office no change

891no change

898 56888 inspction lower 31,300

Tape 2 Side A 10:45

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899 58,386 lower 15,506

916 no change

942 no further change

950 909 west north front reviwews 86,459 inspection 40,799 condtion issues had 600 sq ft porch

951 lowered 61701 12320 additional off asked for 45,000

956 no change

990 10% adjust 93,016 14,330

997 additional evidence and review 51,837 4,675 additional decrease

998 no further change

999 no further change

1010 no change

1016 appraisal % of completion and u\they sued 80% 16,710 additon a 113,290 off for completion issue

1017 no change

1018 no change

1019 no additional change

1041 no change discussed and no inspection necessary

1056 no change

1059 no further change 1080 sq ft full basement 40% complete basement detached garage fair quality now at 93,000 small residential acres are bringing big dollars garage is bigger than the house FIRST Ac IS 16,660 set value at 80,000

1076 no change sale on property and time adjustment would be at 67,400 subjet at 67,500

1078 53,405 decrease of 6,742

1153 no change

1154 Harold Green no further change equalization study and comps at \$63.00 to \$69.00 sq ft his is at \$67.00 sq ft with land at \$71.00 sq ft discussion use \$63.00 sq ft on home and 182,000 to 183,000

1155 no change

1174 no change 115 South sycamore good codition but bad location reduce to last years value 73,679

1175 lowered 69792 3,047 lower

1176 no change

1177 inspection 178,584 27,805 decrease

1178 no change

1188 lowered 82,308 9,241 difference

1197 no change

1230 adjusted for personal property included in sale 43,087 differrnence 1,420

1245 Fraham no further change

1250 no additional change

1251 reviewed lowered 58,382 additional 5,615

1252 179,060 additional 4,935 lower

1257 no change

1258 review rental property 118,795 addition a18,920

1279 interition inspection 53,084 19,514

1281 change outside no change but change of siding new value 100,192 ower 1247

1283 giesenhausen no change check other homes Pondersoa 119.00 sq ft subject on bldge Neil property 124.00 sq ft no change on this one now at 656,000

Bradley – 110.00 sq ft

Albers – 133.00 sq ft based on an appraisal 820,000

Wolfe – Brentwood \$81.00 sq ft this is 20 years old

Minor – 134.00 sq ft

1300 no change

1316 no change

1324 home listed for sale cost to build was adjusted to 162,467 lower 19,205 wil review if sold

1328 contractor is not complete leaving for owern specs 194,224 and 10% uncomplet 18,055 les

1366 appraisal and assessor does not have some finishe 199,358 less 819.00

1386 board needs to set special value referees no change set at last years value

1404 no further change

1412 no further change

1413 adjustment on the bin 79,680 lower 1,377

1416 inspection laower 138,691 15,420 lo9wer

1428 interiorior inspection sinspect 128,604 22455

1449 modular construcftion lowers 78,447 23,750 decrease

1472 Lynne Werner – no changecondo in Oakwood in their coparision all the same thi s unit has 700 sq ft finished baseent and the others do no

1478 no change

1510 lowered 99446 15,760 decrease

1515 requested inspeciotn lowered 106,647 decrease 14,220

1526 no change

1531 inspection 43,702 decrase 34,990 of condition issue

1544 Floor to Ceiling Store appraisal lowered 460,000 decrease 47,388 referee recommended this value questioned if board wants to do a time adjustment on this appraisal 480,907 3% one year and 1.015% for half a year

1571 interior inspeciotn 53,382 decrease 9,876

1582 71,713 decrease of 28,185

1583 no change

1592 no change

1604 review 145,114 decrease of 6,300 provided purchase agreement

1618 Warren Lane equalization lowered 74,606 decrease 5,095

1626 reviewed lowerd 119,238 dec 4,326

1644 no further change

1649 no further change

1669 no change

1670 no change

1671 no change

1684 appraisal lowered to 115,901 decrease 16,920

1687 used time adjusted sale 85,706 devrease 9,375

1694 descripty on the development assessor asked for survey prived it 195,605 decrease 11,963

1706 no furter change

1709 no further change all of it is special value received 10% adjustment need to take 10% adjustment 155,267 279,576 set value

1745 no change

1815 equalizaiton issue did study lower 59,439 decrease 6,375

1836 Tom Gooms no change

1850 lowersd 58996 decrease of 11,445

1863 inspection lowered to 60,422 decrease of 24980

1874 75 76 77 and 1880 Wayne Cornelius no change

1876 78 and 80 changed for wet land certificaion lto tax it as gras

1876 4,38,433 decrease of 8,565 adjustment ot house

1878 98594 dec 39225

1880 183023 dec 39208

1918 no further change

1919 lowers 97080 decr 2,784 already have 25% recudction in value because of water issues

Tape 3 A 12:20

1964 protested all condos at the Yancey lowered 29,859

1973 no change

1985 warren lane equaliatn sutyd 74,345 dec 1,545

2015 Joann Bennett no further adjustment location adjustments have been made

2017 reviewed 98,421 dec 17,600

2099 Ty Romsa loweres 219,556 dec 34,355

2146 to dan fsa certificaion 49,247 dec 1,068

2147 lowered 76763 711.00 dec

2148 no change

2149 out bulding issue lowerd 304,040 dec 15,057

2153 no change 88,490 last yar 109,765 this year 90,000 lower

2198 John Amick no Change 213,618 rerun for fair market value for modular check for quality

2199 inspeciton send leter for market analysis 35,378 lowered dec 19530

2200 inspeciton no change

2213 no change

2214 no change 332,208 listed for 339,900 61.00 sq ft



2216 inspection 83,326 dec 9,500

2219 no change

2227 inspeciotn lower 227515 additon dec 2,515 on at 2200 sq ft

2232 Inspection 96,017 dec 11,175

2239 Chandler no change

2244 in the process of remodel 45,636 dec 22,641

2245 no change

2264 no change

After review the protests the following changes were made:

113 Mark Peters - new value 80,427

382 Edward Costello new value 75,176

403 Delbert Stueven new value ag land \$140,028

503 Maurice Horak new value 104,924

664 Sidne & Jeanette Moe - new value \$93,978

694 Virgil E Berney Jr. new value \$209,224

763 Terrel & Rita Hemmer new value \$72,210

780 Mike & Jody Nelson new value \$126,880

818 Ronald & Evelyn Laub new value \$126,084

951 Lavern & Margaret Kalkowski new value \$44,446

1059 James & Nancy Swezey - new value \$80,134

1154 Harold & Delores Green new value \$182,591

1174 James W Smith new value \$74,348

1386 Edith Niemoth new value \$75,218

1544 Jim & donna Nqrbor new value \$489,907

1709 Leo & Jeanne Mettenbrink new value \$279,497

2153 Janet Benson new value \$90,055

2198 Dan McWhirter new value \$200,493

256 and 482 exceptions

Rye made a motion and Jeffries seconded to accept all fo the referees recommendations on the 191 protest that came to formal hearings with the exception of the following numbers:

113 Mark Peters - new value 80,427

382 Edward Costello new value 75,176

403 Delbert Stueven new value ag land \$140,028

503 Maurice Horak new value 104,924

664 Sidne & Jeanette Moe - new value \$93,978

694 Virgil E Berney Jr. new value \$209,224

763 Terrel & Rita Hemmer new value \$72,210

780 Mike & Jody Nelson new value \$126,880

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Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no with Arnold and Eriksen absent. Motion carried.

Special consideration on the 4 following

1690 Jim Lewis at the formal hearing had to leave sent an e mail to board and jan pelland and the door were locked but requested information given to the board one

comp is a partial completion and the other one is valued at 80.00 sq ft and it is a split level and his subject house is 85.00 sq ft located at 4239 New York Avenue his is one story ranch built in 1968 his other comp is another split level hi is ranch referee did comp all one story built within one year and 1p00 and 115.00 sq ft his is at 84.85 sq ft referee recommendation is no change

11 John Fay recommended no change did not come to formal hearings and still no change no change

1623 Johnson Cashway Lumber could not come into the hearings no documentation and no reasons on the protest referees recommended no change

1933 was given 2,697 adjustment Timothy Garrison did not get the post card in time Pelland does not have anything except the original information Lancaster has additional information that she gave to Jan at this time

1690 value 104,592 no change

11 value 61,943 no change

1933 need to address the completion assessor shows one story house and show 40% completion on the home and added the residential revaluation have 1400 sq ft using percentage of value lowered effective age to 20 years and total sq ft 35% depreciation and fair quality do an adjustment on total value of the house at 25% completion house is only 72,000 and have a detached garage and he said the storage building is gone 91,491 to 87,206 if the storage building is removed referee recommended the 91,491

Motion for blanket approve of all protests with exceptions of 482, 483, 256, 266, 2169 2007, 2005 2006 Jeffries motion Humiston seconded 5 yes

482 483 2169 motion to accept referee re4c rye jeffries humiston abstained 4 yes

256 accept referee recommendation on 284,417 rye motion humiston seconded Lancaster abstained 4 yes motion carried

266 accept referee rec rye humiston jeffries abstained rest all yes

205 206 207 accept referee humiston rye Hartman abstained rest all yes

Motion Jeffries rye second to approve and set the values as set by the board 5 yes  
113 new value 80,427

382 new value 75,176

403 new value ag land 140,028 new value

503 new value 104,924

664 new 93,978

694 new 209,224

763 new 72,210

780 new 126,880

818 126,084

951 new value 44,446

1059 new value 80,134

1154 new value 182,591

1174 new value 74,348

1386 new value 75,218

1544 new value raising 480,907 \*\*\*\*\*&\*\*

1709 new value 279,497

2153 new value 90,055

2198 new value 200,493

Pelland received a letter from Helen Martins

Jeffreis made a motion and Humiston seconded to take the following action on protests numbers

1690 No change

11 no Chagne

1623 no change

1923 87,206 dolard Jeffris motin hum 5 yes

Meeting adjourned at 1:50 a.m.

